

March 30, 2015

FEDERAL TRAVEL REGULATION
GSA Bulletin FTR 15-03

TO: Heads of Federal Agencies

SUBJECT: Relocation Allowances—Relocation Income Tax (RIT) Allowance

1. What is the purpose of this bulletin? This bulletin informs agencies of the annual changes to the RIT allowance tables necessary for calculating the amount of a transferee's increased tax burden due to an employee's official permanent change of station. The RIT allowance tables are attached to this bulletin and are also available on the General Services Administration (GSA) website at www.gsa.gov/relocationpolicy.

2. What is the background of this bulletin? The GSA published Federal Travel Regulation (FTR) Amendment 2008-04, in the *Federal Register* on June 25, 2008 (73 FR 35952), specifying that GSA would no longer publish the RIT allowance tables in Title 41 of the Code of Federal Regulation (CFR), part 302-17, Appendices A through D; instead, the tables would be available on a GSA website. The amendment specified that GSA would publish a bulletin announcing when the annual changes are available for agency use.

3. Who should I call for further information? For further information, contact Mr. Rick Miller, Office of Asset and Transportation Management (MA), Office of Government-wide Policy, GSA, at (202) 501-3822 or via e-mail at rodney.miller@gsa.gov.

By delegation of the Administrator of General Services,



Giancarlo Brizzi
Acting Associate Administrator
Office of Government-wide Policy

Attachments

**Federal Marginal Tax Rates by Earned Income
Level and Filing Status—Tax Year 2014**

(Use the following table to compute the RIT allowance for Federal taxes, as prescribed in 302-17.8(e)(1), on Year 1 taxable reimbursements received during calendar year 2014.)

Marginal Tax Rate	Single Taxpayer		Head of Household		Married Filing Jointly/Qualifying Widows & Widowers		Married Filing Separately	
	Over	But Not Over	Over	But Not Over	Over	But Not Over	Over	But Not Over
10	\$ 10,850	\$ 20,214	\$ 20,508	\$ 33,505	\$ 28,922	\$ 45,842	\$ 14,051	\$ 23,184
15	\$ 20,214	\$ 49,586	\$ 33,505	\$ 71,517	\$ 45,842	\$102,569	\$ 23,184	\$ 52,810
25	\$ 49,586	\$106,343	\$ 71,517	\$157,215	\$102,569	\$184,422	\$ 52,810	\$ 94,306
28	\$106,343	\$211,498	\$157,215	\$244,425	\$184,422	\$266,427	\$ 94,306	\$140,145
33	\$211,498	\$435,355	\$244,425	\$445,054	\$266,427	\$444,186	\$140,145	\$233,881
35	\$435,355	\$438,500	\$445,054	\$497,942	\$444,186	\$510,946	\$233,881	\$268,415
39.6	\$438,500	...	\$497,942	...	\$510,946	...	\$268,415	...

**State Tax Tables for RIT Allowance
(Formerly Appendix B to FTR part 302-17)**

State Marginal Tax Rates by Earned Income Level—Tax Year 2014

Use the following table to compute the RIT allowance for State taxes, as prescribed in 302-17.8(e)(2), on taxable reimbursements received during calendar year 2014. The rates on the first line for each State are for employees who are married and file jointly; if there is a second line for a State, it displays the rates for employees who file as single. For additional information, such as State rates for other filing statuses, please see 2015 State Tax Handbook, pp. 280 - 290, CCH, Inc., <https://www.cchgroup.com/store/products/state-tax-handbook-2015-prod-10034384-0006/book-ebook-item-1-10024482-0002>.

Marginal tax rates (stated in percents) for the earned income amounts specified in each column. ^{1,2,3}				
State (or District)	\$20,000-\$24,999	\$25,000-\$49,999	\$50,000-\$74,999	\$75,000 & Over ⁴
Alabama	5.00	5.00	5.00	5.00
Arizona	2.88	2.88	3.36	3.36
If single status, married filing separately ⁵	2.88	3.36	4.24	4.24
Arkansas	6.00	7.00	7.00	7.00
California	2.00	4.00	6.00	8.00
If single status, married filing separately ⁵	4.00	8.00	9.30	9.30
Colorado	4.63	4.63	4.63	4.63
Connecticut	5.00	5.00	5.00	5.00
If single status, married filing separately ⁵	5.00	5.00	5.50	5.50
Delaware	5.20	5.55	6.60	6.60
District of Columbia	6.00	8.50	8.50	8.50
Georgia	6.00	6.00	6.00	6.00
Hawaii	6.40	7.20	7.60	8.25
If single status, married filing separately ⁵	7.60	7.90	8.25	8.25
Idaho	7.40	7.40	7.40	7.40
Illinois	5.00	5.00	5.00	5.00
Indiana	3.40	3.40	3.40	3.40
Iowa	6.48	6.80	7.92	8.98
Kansas	2.70	4.80	4.80	4.80
If single status, married filing	4.80	4.80	4.80	4.80

separately ⁵				
Kentucky	5.80	5.80	5.80	6.00
Louisiana	2.00	4.00	4.00	4.00
If single status, married filing separately ⁵	4.00	4.00	6.00	6.00
Maine	6.50	7.95	7.95	7.95
If single status, married filing separately ⁵	7.95	7.95	7.95	7.95
Maryland	4.75	4.75	4.75	4.75
Massachusetts	5.20	5.20	5.20	5.20
Michigan	4.25	4.25	4.25	4.25
Minnesota	5.35	7.05	7.05	7.05
If single status, married filing separately ⁵	7.05	7.05	7.05	7.85
Mississippi	5.00	5.00	5.00	5.00
Missouri	6.00	6.00	6.00	6.00
Montana	6.90	6.90	6.90	6.90
Nebraska	3.51	5.01	6.84	6.84
If single status, married filing separately ⁵	5.01	6.84	6.84	6.84
New Jersey	1.75	1.75	2.45	5.525
If single status, married filing separately ⁵	1.75	5.525	5.525	6.37
New Mexico	4.90	4.90	4.90	4.90
New York	5.25	6.45	6.45	6.45
If single status, married filing separately ⁵	6.45	6.45	6.45	6.65
North Carolina	5.80	5.80	5.80	5.80
North Dakota	1.22	1.22	2.27	2.27
If single status, married filing separately ⁵	1.22	2.27	2.27	2.52
Ohio	3.169	3.698	3.698	4.226
Oklahoma	5.25	5.25	5.25	5.25
Oregon	9.00	9.00	9.00	9.00
Pennsylvania	3.07	3.07	3.07	3.07
Rhode Island	3.75	3.75	4.75	4.75
South Carolina	7.00	7.00	7.00	7.00
Utah	5.00	5.00	5.00	5.00
Vermont	3.55	3.55	6.80	6.80
If single status, married filing separately ⁵	3.55	6.80	6.80	7.80
Virginia	5.75	5.75	5.75	5.75

West Virginia	4.00	6.00	6.50	6.50
If married filing Separately ⁶	6.00	6.50	6.50	6.50
Wisconsin	6.27	6.27	6.27	6.27

[The above table/column headings established by IRS.]

Note: The following states do not have a state income tax: Alaska, Florida, Nevada, New Hampshire, South Dakota, Tennessee, Texas, Washington, and Wyoming

¹ Earned income amounts that fall between the income brackets shown in this table (e.g., \$24,999.45, \$49,999.75) should be rounded to the nearest dollar to determine the marginal tax rate to be used in calculating the RIT allowance.

² If the earned income amount is less than the lowest income bracket shown in this table, the employing agency shall establish an appropriate marginal tax rate as provided in §302-17.8(e)(2)(ii).

³ If two or more marginal tax rates of a State overlap an income bracket shown in this table, then the highest of the two or more State marginal tax rates is shown for that entire income bracket. For more specific information, see 2015 State Tax Handbook, pp. 280-290, CCH, Inc., <https://www.cchgroup.com/store/products/state-tax-handbook-2015-prod-10034384-0006/book-ebook-item-1-10024482-0002>

⁴ This is an estimate. For earnings over \$100,000, and for filing statuses other than those above, please consult actual tax tables. See 2015 State Tax Handbook, pp. 280-290, CCH, Inc., <https://www.cchgroup.com/store/products/state-tax-handbook-2015-prod-10034384-0006/book-ebook-item-1-10024482-0002>

⁵ This rate applies only to those individuals certifying that they will file under a single or married filing separately status within the States where they will pay income taxes.

⁶ This rate applies only to those individuals certifying that they will file married filing separately status within the States where they will pay income taxes.

**Federal Tax Tables for RIT Allowance—Year 2
(Formerly Appendix C to FTR part 302-17)**

**Estimated Ranges of Wage and Salary Income Corresponding to Federal
Statutory Marginal Income Tax Rates by Filing Status in 2015.**

[The following table is to be used to determine the Federal marginal tax rate for Year 2 for computation of the RIT allowance as prescribed in 302-17.8(e)(1). This table is to be used for employees whose Year 1 occurred during calendar years 2010, 2011, 2012, 2013 or 2014.]

Marginal Tax Rate	Single Taxpayer		Head of Household		Married Filing Jointly/Qualifying Widows & Widowers		Married Filing Separately	
	Over	But Not Over	Over	But Not Over	Over	But Not Over	Over	But Not Over
10	\$ 10,858	\$ 20,374	\$ 20,745	\$ 33,847	\$ 28,776	\$ 45,889	\$ 13,953	\$ 23,260
15	\$ 20,374	\$ 49,996	\$ 33,847	\$ 72,114	\$ 45,889	\$102,921	\$ 23,260	\$ 53,123
25	\$ 49,996	\$106,978	\$ 72,114	\$157,817	\$102,921	\$185,142	\$ 53,123	\$ 94,667
28	\$106,978	\$211,971	\$157,817	\$247,407	\$185,142	\$266,997	\$ 94,667	\$140,440
33	\$211,971	\$438,039	\$247,407	\$453,357	\$266,997	\$446,652	\$140,440	\$235,272
35	\$438,039	\$481,737	\$453,357	\$483,263	\$446,652	\$514,682	\$235,272	\$269,656
39.6	\$481,737	...	\$483,263	...	\$514,682	...	\$269,656	...

Puerto Rico Tax Tables for RIT Allowance (Formerly Appendix D to FTR part 302-17)

Puerto Rico Marginal Tax Rates by Earned Income Level—Tax Year 2014

(Use the following table to compute the RIT allowance for Puerto Rico taxes, as prescribed in 302-17.8(e)(4)(i), on taxable reimbursements received during calendar year 2014.)

Marginal Tax Rate	For married person living with spouse and filing jointly, married person not living with spouse, single person, or head of household	
	Over	But Not Over
7%	-	\$17,000
14% + \$1,190	\$17,000	\$30,000
25% + \$3,010	\$30,000	\$50,000
33% + \$8,010	\$50,000	----

Source: *Individual Income Tax Return 2014; Commonwealth of Puerto Rico, Department of the Treasury, P.O. Box 9022501, San Juan, PR 00902-2501;*

http://www.hacienda.pr.gov/sites/default/files/documentos/inst_opcion_94_ind_2014.pdf